



# Office of Independent Internal Audit

LAVOIS CAMPBELL, INTERIM DEPUTY CHIEF AUDIT EXECUTIVE

**FINAL**

March 11, 2022

Robert D. Davis III, Deputy Director, WorkSource DeKalb  
774 Jordan Lane, Building 4  
Decatur, GA 30033

**RE: Follow-up Audit of WorkSource DeKalb- Adult and Dislocated Program  
Grants Audit Report No. 2017-019-WSD.**

Dear Mr. Davis,

As required by DeKalb County, Georgia – Code of Ordinances/Organizational Act Section 10A – Independent Internal Audit (I), I have attached the Office of Independent Internal Audit’s report on the status of actions taken by your office to address the findings contained in the audit report. We determined that the action plans to address the two findings were **completed**.

Please contact me if you require additional information.

Sincerely,

Lavois Campbell, CIA, CISA, CFE, CGA-CPA

**Attachment:** Audit Findings Status Update Form

Cc: Michael L. Thurmond, Chief Executive Officer  
Zachary L. Williams, Chief Operating Officer/Executive Assistant  
Robert Patrick, Board of Commissioners District 1  
Jeff Rader, Board of Commissioners District 2  
Larry Johnson, Board of Commissioners District 3  
Steve Bradshaw, Board of Commissioners District 4  
Mereda Davis Johnson, Board of Commissioners District 5  
Ted Terry, Board of Commissioners District 6  
Lorraine Cochran-Johnson, Board of Commissioners District 7  
La’Keitha D. Carlos, Chief of Staff  
Kwasi K. Obeng, Chief of Staff, Board of Commissioners  
Adrienne T. McMillion, Chairperson, Audit Oversight Committee  
Harold Smith, Jr., Vice-Chairperson, Audit Oversight Committee  
Claire Cousins, Audit Oversight Committee  
Lisa Earls, Audit Oversight Committee  
Tanja Christine Boyd-Witherspoon, Audit Oversight Committee

Dekalb County Government			
Office of Independent Internal Audit			
Date: March 7, 2022		Prepared by: Len Ohnstad	
Audit Findings Status Update Form			
Status Date	Report #	Report Title	
3/7/22	2017-019-WSD	WorkSource DeKalb Adult and Dislocated Program Grants	
Contact Person	Title	Phone No.	Email Address
Robert D. Davis	Deputy Director, WorkSource DeKalb	404-371-6354	rddavis1@dekalbcountyga.gov
Activity	Accountability	Schedule	
WorkSource Dekalb	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	WorkSource Dekalb	No	N/A
Finding		Finding Detail	
No.	1		
Date	September 9, 2020		
Finding		Participants Received Training Services that Did Not Meet Eligibility Requirements' Criteria	
Recommendations		We recommend that WorkSource management develop and implement policies and procedures to ensure all participants meet the established eligibility criteria.	
Management Response		<p>Our policies and standard operating procedures (SOP's) have been and are reviewed by management and staff semi-annually in order to operate efficiently, minimize operational risk/deficiencies, and update as required.</p> <p>The following participant eligibility oversight has been incorporated into our current policies and SOPs since my arrival:</p> <ol style="list-style-type: none"> <li>Hired a legal consultant to assist with federal, state and local policy development.</li> <li>Hired a Workforce Development Manager, who provides oversight for policies, procedures and contracts.</li> <li>Continuous staff training on all new, updated and standing policies and procedures.</li> <li>Implementing a regional approach to ensure consistent procedures for the state and local process for eligibility documents.</li> <li>Program Manager review of participant's eligibility status prior to recommendation of approval for funding support.</li> <li>Created an eligibility supervisor position who is solely responsible for eligibility oversight.</li> </ol>	
Status Update-12 months		WorkSource DeKalb (WSD) hired a legal consultant to assist with federal, state, and local policy development. Also, a Workforce Development Manager position was created to provide oversight for policies, procedures, and contracts. Both individuals were in the Compliance Department of the Georgia Department of Economic Development Workforce Division (WFD) and transferred to the Technical College System of Georgia Office of Workforce Development (OWD) when the Workforce Innovation and Opportunity Act (WIOA) program moved from one organization to the other.	
<input type="checkbox"/>	Open		
<input type="checkbox"/>	Management/Agency Assumes Risk		
<input type="checkbox"/>	Partially Complete		
<input type="checkbox"/>	Complete Pending Verification by OIIA		
<input checked="" type="checkbox"/>	Closed	<p>The regional approach, known as the human centered service design, has been implemented, which allows all workforce development areas within the Metro Atlanta Region to utilize one starting point for all interested participants. These participants utilize <a href="https://atlworks.org/job-seekers/eligibility/">https://atlworks.org/job-seekers/eligibility/</a> to navigate through the eligibility/enrollment process and are sorted to the correct local workforce development area based on their address. Please see attachment labeled "Roadmap to-WIAO-Funded Training" for information helping participants navigate through the WIOA enrollment process. There are multiple layers of review that occur to ensure individuals are eligible once the participant completes the application process. The positions of Eligibility Specialist and Eligibility Supervisor were created to assist with the enrollment/eligibility process. The Eligibility Specialist reviews all eligibility documentation and passes the information along to the Eligibility Supervisor for a secondary review to also take place prior to recommending the participant eligible for funding support. Lastly, the WSD Deputy Director reviews every requisition and invoice prior to approving payments. Please see attachment labeled, "Adult WIOA Eligibility Checklist" that is completed for each participant to ensure all documentation is present and verified.</p>	

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Activity	Accountability	Schedule	
WorkSource Dekalb	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	WorkSource Dekalb	No	N/A
Finding		Finding Detail	
No.	2		
Date	September 9, 2020		
Finding		Maintenance of Program Participant Files Needs Improvement	
Recommendations		We recommend that WorkSource management develop and implement policies and procedures to ensure all participants meet the established eligibility criteria.	
Management Response		<p>Over the past year we have conducted an internal review of our active case files to ensure supporting documentation can be located and to meet local, state and federal standards. Additionally, two training sessions, facilitated by the Deputy Director in preparation for our annual state audit, were specifically held to ensure that our paper and electronic participant files are accurate and complete as it relates to participant eligibility and completion of programs.</p> <p>SOPs and file checklist have been reviewed and updated to ensure participant files are maintained properly and the appropriate training funded.</p> <p>File inventories are accomplished quarterly, and quality reviews are scheduled semi-annually and upon the participant's exit from the program. During the program exit review, supervisors meet one-on-one with the case manager to ensure that the case file is accurate and ready to be closed.</p>	
Status Update-12 months		<p>File inventories are conducted quarterly to ensure that all case files are accounted for. WorkSource DeKalb (WSD) conducts internal reviews to ensure documentation can be located within participant case files, both physically and electronically. We are also monitored each year by our Workforce Innovation and Opportunity Act (WIOA) grant administrator, The Technical College System of Georgia Office of Workforce Development (OWD). This monitoring includes a random selection of participant case files to be reviewed for completeness. An internal case file checklist is also utilized as a guide for staff to ensure that all documentation is complete and placed in the case file. Case files are not only reviewed by the individual case managers but a peer review is performed as well. A Supervisor/Manager also conducts a final review before any participant is approved for any WIOA funding. Please see attachment labeled, "PY 2020-WIOA-File Management Index Form 1122020" for a blank file checklist and the attachment labeled, "Sample File Management Index Form" for a checklist that has been completed.</p>	
<input type="checkbox"/>	Open		
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<input type="checkbox"/>	Partially Complete		
<input type="checkbox"/>	Complete Pending Verification by OIA		
<input checked="" type="checkbox"/>	Closed		